

Registered with the Registrar  
of Newspapers for India under  
No. M. 8270



Registered No.  
TN/PMG(CCR)/42/09-11  
WPP No. 88(556)  
Dated : 27-9-2010  
Price : ₹ 2-00

# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry

### The Gazette of Puducherry

#### PART - II

சிறப்பு வெளியீடு	EXTRAORDINAIRE	EXTRAORDINARY		
அதிகாரம் பெற்ற வெளியீடு	Publiée par Autorité	Published by Authority		
விலை : ₹ 2-00	Prix : ₹ 2-00	Price : ₹ 2-00		
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எண் } புதுச்சேரி	திங்கட்கிழமை	2010 ஆ	செப்டம்பர் மீ 27	௨
No. } 43	Poudouchéry	Lundi	27	Septembre 2010
No. } Puducherry	Monday	27th	September	2010
(5 Asvina 1932)				
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GOVERNMENT OF PUDUCHERRY

LAW DEPARTMENT

No. 306/Leg./09-10-LD-I.

*Puducherry, the 13th September 2010.*

The following Act of the Legislative Assembly, Puducherry, received the assent of the Lieutenant-Governor, Puducherry on the 31st August 2010 and is hereby published for general information :—

THE PUDUCHERRY VALUE ADDED TAX  
(AMENDMENT) ACT, 2010

(Act No. 7 of 2010)

(31-8-2010)

AN

ACT

**further to amend the Puducherry Value Added  
Tax Act, 2007.**

BE it enacted by the Legislative Assembly of  
Puducherry in the Sixty-first Year of the Republic of India  
as follows :—

Short title and  
commencement.

1. (1) This Act may be called the Puducherry  
Value Added Tax (Amendment) Act, 2010.

(2) It shall be deemed to have come into force with  
effect from the 7th day of November 2009.

Amendment of  
Schedules.

2. In the Puducherry Value Added Tax Act, 2007,— Act  
No. 9  
of  
2007.

(i) in the First Schedule, for serial number 20 and  
the entries relating thereto, the following shall be  
substituted, namely:—

“20. Electrical energy sold to the Government  
of India or consumed by the Government of India  
or sold for consumption in the construction,  
maintenance or operation of railway by the  
Government of India, electrical energy sold or  
consumed for domestic and agricultural purposes  
and electrical energy sold to commercial  
consumers up to 300 units per month.”; and

(ii) in the Third Schedule, after PART-C, the  
following part shall be inserted, namely :—

**“PART – D****LIST OF GOODS TAXABLE AT THE RATE OF  
FOUR PER CENT. AT THE POINT OF LAST SALE**

Sl. No.	Description of goods
(1)	(2)
1	Electrical energy, other than those specified against Sl. No. 20 of the First Schedule.”.

**JOHN CLAUDE POMPEI MARIADASSOU,**  
Secretary to Government (Law).

**GOVERNMENT OF PUDUCHERRY**  
**LAW DEPARTMENT**

*No. 306/Leg./09-10-LD-II.*

*Puducherry, the 13th September 2010.*

The following Act of the Legislative Assembly, Puducherry, received the assent of the Lieutenant-Governor, Puducherry on the 31st August 2010 and is hereby published for general information :—

**THE PUDUCHERRY VALUE ADDED TAX  
(SECOND AMENDMENT) ACT, 2010**  
(Act No. 8 of 2010)

(31-8-2010)

AN

ACT

**further to amend the Puducherry Value Added Tax  
Act, 2007.**

BE it enacted by the Legislative Assembly of Puducherry in the Sixty-first Year of the Republic of India as follows:-

Short title and  
commencement.

1. (1) This Act may be called the Puducherry  
Value Added Tax (Second Amendment) Act, 2010.

(2) It shall be deemed to have come into force  
with effect from the 1st day of March 2010.

Amendment of  
Schedule.

2. In the Puducherry Value Added Tax Act, 2007, in  
the First Schedule, after serial number 41 and the entries  
relating thereto, the following shall be inserted, namely :—

Act  
No. 9  
of  
2007.

“41A. Notebooks and examination pads”.

**JOHN CLAUDE POMPEI MARIADASSOU,**  
Secretary to Government (Law).

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online publication at “<http://styandptg.puducherry.gov.in>”

Government Central Press  
Directorate of Stationery and Printing  
Puducherry-9.